

CERTIFICATION OF ENROLLMENT

**SENATE BILL 5198**

Chapter 44, Laws of 1999

56th Legislature  
1999 Regular Session

PROBATE AND TRUST LAW--CLARIFYING LANGUAGE TO COMPORT WITH THE  
INTERNAL REVENUE CODE

EFFECTIVE DATE: 7/25/99

Passed by the Senate March 9, 1999  
YEAS 48 NAYS 0

BRAD OWEN  
**President of the Senate**

Passed by the House April 7, 1999  
YEAS 90 NAYS 0

CLYDE BALLARD  
**Speaker of the  
House of Representatives**

FRANK CHOPP  
**Speaker of the  
House of Representatives**

Approved April 20, 1999

GARY LOCKE  
**Governor of the State of Washington**

CERTIFICATE

I, Tony M. Cook, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 5198** as passed by the Senate and the House of Representatives on the dates hereon set forth.

TONY M. COOK  
**Secretary**

FILED

April 20, 1999 - 3:09 p.m.

**Secretary of State  
State of Washington**

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**SENATE BILL 5198**

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Passed Legislature - 1999 Regular Session

**State of Washington                      56th Legislature                      1999 Regular Session**

**By Senators Johnson and Kline**

Read first time 01/15/1999. Referred to Committee on Judiciary.

1            AN ACT Relating to updating the probate and trust law to comport  
2 with Internal Revenue Code language; and amending RCW 11.108.060.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4            **Sec. 1.** RCW 11.108.060 and 1997 c 252 s 86 are each amended to  
5 read as follows:

6            For an estate that exceeds the amount exempt from tax by virtue of  
7 the ((unified)) credit under section 2010 of the Internal Revenue Code,  
8 if taking into account applicable adjusted taxable gifts as defined in  
9 section 2001(b) of the Internal Revenue Code, any marital deduction  
10 gift that is conditioned upon the transferor's spouse surviving the  
11 transferor for a period of more than six months, is governed by the  
12 following:

13            (1) A survivorship requirement expressed in the governing  
14 instrument in excess of six months, other than survival by a spouse of  
15 a common disaster resulting in the death of the transferor, does not  
16 apply to property passing under the marital deduction gift, and for the  
17 gift, the survivorship requirement is limited to a six-month period  
18 beginning with the transferor's death.

1           (2) The property that is the subject of the marital deduction gift  
2 must be held in a trust meeting the requirements of section 2056(b)(7)  
3 of the Internal Revenue Code the corpus of which must: (a) Pass as  
4 though the spouse failed to survive the transferor if the spouse, in  
5 fact, fails to survive the term specified in the governing instrument;  
6 and (b) pass to the spouse under the terms of the governing instrument  
7 if the spouse, in fact, survives the term specified in the governing  
8 instrument.

Passed the Senate March 9, 1999.

Passed the House April 7, 1999.

Approved by the Governor April 20, 1999.

Filed in Office of Secretary of State April 20, 1999.